IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 4TH JULY 2007 / 13TH ASHADHA 1929

WP(C).No. 12054 of 2007(I)

PETITIONER:

SELIN, ANNAI POULTRY FARM,
PAZHANIPALAYAM P.O., KOZHINJAMPARA,
CHITTUR, PALAKKAD DISTRICT.

BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.HARIHARAN NAIR

RESPONDENTS:

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1. SALES TAX INSPECTOR,
SALES TAX CHECKING STATION,
ATHIKODE, PALAKKAD.

2. THE ASSISTANT COMMISSIONER (ASSESSMENT)
COMMERCIAL TAXES (SPECIAL CIRCLE),
PALAKKAD.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.12054 of 2007

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Dated this the 4th day of July, 2007.

JUDGMENT

The W.P. is filed apprehending detention of live poultry at the Check post leading to death of birds. The petitioner is admittedly a registered dealer rearing chicks into full grown birds for sale. Being first seller in the State, petitioner is liable to collect and remit tax. As a local dealer petitioner is not entitled to opt for payment of tax under Section 6(5) of the Kerala VAT Act. I do not think there can be any controversy on this legal position. Since petitioner is a registered dealer, petitioner has to use the transport documents for transport of goods. I make it clear that poultry should not be detained if valid documents correctly filled up are used for transport. The W.P. is closed with the above observation.

C.N.RAMACHANDRAN NAIR
Judge

pms